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The OECD-Model-Convention and its Update 2014

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von

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Preface

The OECD published the 2014 Update of the OECD Model Convention in July of this year. The OECD Committee on Fiscal Affairs and its Working Parties have been working on the proposed changes to the OECD Model and the Commentary for some years. The Update in particular addresses issues regarding beneficial ownership, treatment of termination payments, changes to the exchange of information provision and questions arising in the context to emissions permits and credits.

In order to examine the changes to both the OECD Model and the Commentary, the 21st Viennese Symposium on International Tax Law was held on 2 July 2014 at the premises of the University of Economics and Business (WU). Renowned professors from Austrian and foreign universities, tax researchers from the WU and tax experts from various countries participated in the conference. Under the chair of Jacques Sasseville, the speakers presented the changes made by the Update, and analyzed their practical relevance and how they might affect international tax planning. Moreover, the possible impact of the Update on the UN Model Convention was discussed, and the future outlook of the concept of permanent establishment in the context of the BEPS project was presented. This book is a collection of the papers presented at the Symposium, and offers an in-depth analysis along with the most recent scientific results of the topics discussed at the Symposium.

The editors would like to thank Renée Pestuka and Alexander Zeiler, who were mainly responsible for the organization of the conference and did essential work in the preparation and publication of this book. The editors would also like to thank all of the authors, who have patiently revised their contributions in order to enhance the quality of this book, and Constance McCarthy, who contributed greatly by editing and polishing the texts of the authors.

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